		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0025841

Facility Name: SUNRISE MANOR OF VIRDEN

Address: 333 S. WRIGHTSMAN (Number) VIRDEN (City) 62690 (Zip Code)

County: MACOUPIN

Telephone Number: (217) 965-4715 **Fax #** (217) 965-5530

IDPA ID Number: 371087841001

Date of Initial License for Current Owners: 10/01/80

Type of Ownership:

[ ] VOLUNTARY,NON-PROFIT		[X] PROPRIETARY		[ ] GOVERNMENTAL	
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[ ]	Corporation	[ ]	Other
		[X]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: JERRY W. JENNINGS **Telephone Number:** (217) 787-8530

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 8/1/00 to 7/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) JERRY W. JENNINGS
(Title) CONTROLLER

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	25	Skilled (SNF)	25	9,125	1
2		Skilled Pediatric (SNF/PED)			2
3	74	Intermediate (ICF)	74	27,010	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,135	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	81	7	1,942	2,030	8
9	SNF/PED					9
10	ICF	13,755	10,287		24,042	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	13,836	10,294	1,942	26,072	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.15%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
OUTPATIENT THERAPY

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 10/1/80

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date SEE ATTACHED NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 9 and days of care provided 1,942

Medicare Intermediary ADMINASTAR FEDERAL

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 7/31/01 Fiscal Year: 7/31/01

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	78,503	12,950	5,346	96,799		96,799		96,799			1
2	Food Purchase		92,094		92,094		92,094	(1,786)	90,308			2
3	Housekeeping	25,861	10,026		35,887		35,887		35,887			3
4	Laundry	24,801	7,263		32,064		32,064		32,064			4
5	Heat and Other Utilities			93,384	93,384		93,384		93,384			5
6	Maintenance	25,458	15,692	30,463	71,613		71,613	1,103	72,716			6
7	Other (specify):* Utility Workers	25,431			25,431		25,431		25,431			7
8	TOTAL General Services	180,054	138,025	129,193	447,272		447,272	(683)	446,589			8
	B. Health Care and Programs											
9	Medical Director			7,200	7,200		7,200		7,200			9
10	Nursing and Medical Records	605,520	56,361	58,369	720,250	(37,498)	682,752	1,498	684,250			10
10a	Therapy	16,440	726	124,886	142,052	(122,414)	19,638		19,638			10a
11	Activities	17,505	1,051		18,556		18,556		18,556			11
12	Social Services	6,258		2,072	8,330		8,330		8,330			12
13	Nurse Aide Training	16,312	462	597	17,371		17,371	(9,235)	8,136			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	662,035	58,600	193,124	913,759	(159,912)	753,847	(7,737)	746,110			16
	C. General Administration											
17	Administrative	51,428		7,956	59,384	1,607	60,991	31,553	92,544			17
18	Directors Fees											18
19	Professional Services			186,040	186,040		186,040	(178,216)	7,824			19
20	Dues, Fees, Subscriptions & Promotions			10,117	10,117		10,117	(2,182)	7,935			20
21	Clerical & General Office Expenses	20,777	6,048	6,086	32,911		32,911	14,734	47,645			21
22	Employee Benefits & Payroll Taxes			149,649	149,649		149,649	9,922	159,571			22
23	Inservice Training & Education			1,159	1,159		1,159	46	1,205			23
24	Travel and Seminar			2,140	2,140	(2,095)	45	1,073	1,118			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			78,073	78,073		78,073	360	78,433			26
27	Other (specify):*			35,181	35,181		35,181	(35,181)				27
28	TOTAL General Administration	72,205	6,048	476,401	554,654	(488)	554,166	(157,891)	396,275			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	914,294	202,673	798,718	1,915,685	(160,400)	1,755,285	(166,311)	1,588,974			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN #0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			20,762	20,762		20,762	33,893	54,655			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,442	2,442		2,442	6,687	9,129			32
33	Real Estate Taxes			18,407	18,407		18,407		18,407			33
34	Rent-Facility & Grounds			245,400	245,400		245,400	(237,512)	7,888			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			287,011	287,011		287,011	(196,932)	90,079			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					160,400	160,400		160,400			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			54,203	54,203		54,203		54,203			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			54,203	54,203	160,400	214,603		214,603			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	914,294	202,673	1,139,932	2,256,899		2,256,899	(363,243)	1,893,656			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(14,091)	30		9
10	Interest and Other Investment Income	(1,856)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,565)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,732)	27		13
14	Non-Care Related Interest	(2,442)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(35)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(30,078)	27		24
25	Fund Raising, Advertising and Promotional	(2,060)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(2,371)	27		26
27	Nurse Aide Training for Non-Employees	(9,235)	13		27
28	Yellow Page Advertising	(176)	20		28
29	Other-Attach Schedule VENDING	(1,786)	2		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (68,427)		$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(295,218)	VAR	34
35	Other- Attach Schedule XIX-H Col 8 Ln 20	402	6	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (294,816)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (363,243)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39	THERAPY	X		122,414	10A	39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology	X		79	10	42
43	Prescription Drugs	X		30,260	10	43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule MED. SUPP	X		882	10	45
46	Other-Attach Schedule OXYGEN	X		6,765	10	46
47	**TOTAL (C): (sum of lines 38-46)**			$ 160,400		47

STATE OF ILLINOIS

SUNRISE MANOR OF VIRDEN

ID# 0025841

Report Period Beginning: 8/1/00

Ending: 7/31/01

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 **Report Period Beginning:** 8/1/00 **Ending:** 7/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	402	0	0	0	0	0	0	0	0	0	0	402	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	402	0	0	0	0	0	0	0	0	0	0	402	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	(9,235)	0	0	0	0	0	0	0	0	0	0	(9,235)	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(9,235)	0	0	0	0	0	0	0	0	0	0	(9,235)	16
	C. General Administration													
17	Administrative	0	482	0	0	0	0	0	0	0	0	0	482	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(35)	(178,282)	0	0	0	0	0	0	0	0	0	(178,317)	19
20	Fees, Subscriptions & Promotions	(30,254)	0	0	0	0	0	0	0	0	0	0	(30,254)	20
21	Clerical & General Office Expenses	(1,565)	0	0	0	0	0	0	0	0	0	0	(1,565)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	(482)	0	0	0	0	0	0	0	0	0	(482)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(5,103)	0	0	0	0	0	0	0	0	0	0	(5,103)	27
28	**TOTAL General Administration**	(36,957)	(178,282)	0	0	0	0	0	0	0	0	0	(215,239)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(45,790)	(178,282)	0	0	0	0	0	0	0	0	0	(224,072)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN **#** 0025841 **Report Period Beginning:** 8/1/00 **Ending:** 7/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(14,091)	46,349	0	0	0	0	0	0	0	0	0	32,258	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4,298)	10,985	0	0	0	0	0	0	0	0	0	6,687	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(241,200)	0	0	0	0	0	0	0	0	0	(241,200)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(18,389)	(183,866)	0	0	0	0	0	0	0	0	0	(202,255)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(64,179)	(362,148)	0	0	0	0	0	0	0	0	0	(426,327)	45

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SAM KLEIN	41.00	D'ADRIAN CONVALESCENT CENTER, INC.	GODFREY	Nursing Home Mngr.	Springfield	MANAGEMENT
H. RAYMOND KLEIN	36.50	HILLTOP NURSING HOME, INC.	CHARLESTON	Sunrise Property	Springfield	LEASOR
PHILIP KLEIN	4.50	JACKSONVILLE CONVALESCENT CENTER,INC	JACKSONVILLE			
DANA KLEIN KAVY	4.50	MEADOW MANOR, INC	TAYLORVILLE			
LISA K. GILDAR	4.50	MENARD CONVALESCENT CENTER, INC.	PETERSBURG			
DAVID & RAQUEL KLEIN	4.50					
JERRY & PAULA JENNINGS	4.50					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	$ 241,200	SUNRISE PROPERTY	100.00%	$	$ (241,200)	1
2	V	30	DEPRECIATION		SUNRISE PROPERTY	100.00%	46,349	46,349	2
3	V	32	INTEREST		SUNRISE PROPERTY	100.00%	10,985	10,985	3
4	V								4
5	V	19	MANAGEMENT FEE	186,005	NURSING HOME MANAGERS	77.50%		(186,005)	5
6	V	VAR	SEE ATTACHED SCHEDULE		NURSING HOME MANAGERS		66,930	66,930	6
7	V	19	ACCOUNTING		NURSING HOME MANAGERS DIRECT ALLOCATION		7,723	7,723	7
8	V	24	TRAVEL	482	TO TRANSFER 31% OF HOME OFFICE TRAVEL			(482)	8
9	V	17	ADMINISTRATIVE		TO ADMINISTRATIVE PER DESK REVIEW		482	482	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 427,687			$ 132,469	$ * (295,218)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	SAM KLEIN	PRESIDENT	MANAGEMENT	41.00					$ 1,784	17-7	1
2	H. RAYMOND KLEIN	OWNER	MANAGEMENT	36.50					1,784	17-7	2
3	JERRY JENNINGS	CONTROLLER	MANAGEMENT	4.50					12,713	17-7	3
4											4
5		Jerry Jennings, Sam Klein, and H. Raymond Klein were paid by Nursing Home									5
6		Managers, Inc, a related organization. Total compensation of $10,010 for									6
7		each Sam Klein and H. Raymond Klein was allocated among the six related									7
8		nursing homes based upon 10 hours per week for Sam Klein and 10 hours per									8
9		week for H. Raymond Klein. For Jerry Jennings $71,252 of compensation was									9
10		allocated among the related homes based upon 35 hours per week.									10
11											11
12											12
13								TOTAL	$ 16,281		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: NURSING HOME MANAGERS, INC
Street Address: 2653 W. LAWRENCE, SUITE B.
City / State / Zip Code: SPRINGFIELD, IL 62704
Phone Number: (217) 787-8530
Fax Number: (217) 787-9840

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		SEE ATTACHED SCHEDULE				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	OWNERS	X		ACQUISITION	VARIES	10/1/85	$ 800,000	$ 88,165	DEMAND	6.0000	$ 10,985	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 800,000	$ 88,165			$ 10,985	9
	B. Non-Facility Related*											
10	STOCKHOLDER	X		WORKING CAPITAL		VARIES	65,000		DEMAND	6.0000	2,442	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$ 65,000	$			$ 2,442	14
15	TOTALS (line 9+line14)						$ 865,000	$ 88,165			$ 13,427	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2000 report.	$	18,635	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	17,583	2
3. Under or (over) accrual (line 2 minus line 1).	$	(1,052)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	19,459	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	18,407	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	15,424	8
	1997	16,781	9
	1998	16,648	10
	1999	17,202	11
	2000	17,963	12

LINE 2 2ND INSTALLMENT '99	$ 8601	LINE 4 2ND INSTALLMENT '00	$ 8981	
1ST INSTALLMENT '00	8982	7/12 OF $17963	10478	
	$17583		$19459	

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible]

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME SUNRISE MANOR OF VIRDEN COUNTY MACOUPIN

FACILITY IDPH LICENSE NUMBER 0025841

CONTACT PERSON REGARDING THIS REPORT JERRY W. JENNINGS

TELEPHONE (217) 787-8530 FAX #: (217) 787-9840

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200(

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	08-000-148-01	SUNRISE MANOR OF VIRDEN	$ 17,963.10	$ 17,963.10
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 17,963.10	$ 17,963.10

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services' ____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,444 B. General Construction Type: Exterior MASONRY Frame WOOD & STEEL Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME		1985	$ 5,000	1
2					2
3	TOTALS			$ 5,000	3

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99		1985	1970	$ 885,000	$ 46,020	30	$ 29,500	$ (16,520)	$ 472,000	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	AIR CONDITIONING			1981	2,179		8			2,179	9
10	IMPROVEMENT			1981	5,664		15			5,664	10
11	AIR CONDITIONING			1983	1,734	14	10		(14)	1,734	11
12	EXHAUST FAN & IMPROVEMENT			1984	2,064		15			2,064	12
13	ROOF			1985	29,004	1,160	15		(1,160)	29,004	13
14	BLACKTOP			1985	16,000	672	15	529	(143)	16,000	14
15	LANDSCAPING			1985	2,400	101	10		(101)	2,400	15
16	TILE			1986	2,508	130	15	167	37	2,422	16
17	AIR CONDITIONING			1986	573	30	8		(30)	573	17
18	CIRCULATING PUMPS			1986	918	47	15	61	14	884	18
19	WATER HEATER			1987	1,705	54	15	113	59	1,652	19
20	SEWER & MANHOLE			1988	4,843	154	15	323	169	4,360	20
21	FIRE ALARM ADJUSTMENT			1989	1,388	44	15	92	48	1,161	21
22	SPRINKLER MAINTENANCE			1990	735	23	10	70	47	735	22
23	ROOF			1990	11,247	357	15	750	393	7,875	23
24	SPRINKLER & DETECTORS			1991	2,684	85	15	179	94	1,879	24
25	DOOR ALARM, TOILET, ETC.			1993	2,867	91	15	191	100	1,624	25
26	ROOF, AIR CONDITIONING, KITCHEN			1995	16,554	424	15	1,104	680	7,176	26
27	SMOKE DOORS			1997	4,043	104	15	270	166	945	27
28	ROOF			1998	10,655	273	15	711	438	2,486	28
29	DOOR FRAMES			1998	4,379	112	15	292	180	1,022	29
30	GUTTERS			1999	800	21	15	53	32	133	30
31	AIR CONDITIONING			1999	17,091	438	10	1,709	1,271	4,273	31
32	WATER HEATER, DOOR, PLUMBING			2000	13,377	344	15	892	548	1,359	32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,040,412	$ 50,698		$ 37,006	$ (13,692)	$ 571,604	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 165,799	$ 14,461	$ 15,153	$ 692	VAR	$ 85,740	71
72	Current Year Purchases	18,432	1,952	861	(1,091)	VAR	861	72
73	Fully Depreciated Assets	170,376					170,376	73
74								74
75	TOTALS	$ 354,607	$ 16,413	$ 16,014	$ (399)		$ 256,977	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,400,019	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 67,111	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 53,020	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (14,091)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 828,581	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: SUNRISE PROPERTY
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. [X] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	1970	99	8/1/85	$ 241,200	1	N/A	3
4	Additions							4
5								5
6								6
7	TOTAL		99		$ 241,200 **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: [ ] YES [X] NO Terms: _____ *

10. Effective dates of current rental agreement:
Beginning 8/1/00
Ending 7/31/01

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	7/31/2002	$ 241,200
13.	7/31/2003	$ 241,200
14.	7/31/2004	$ 241,200

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ _____ Description: INCLUDED IN ABOVE AMOUNT
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE 84

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE 40

B. EXPENSES

ALLOCATION OF COSTS (d)

			1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies			462		462
3	Classroom Wages	(a)	1,136	3,084		4,220
4	Clinical Wages	(b)	2	1,442		1,444
5	In-House Trainer Wages	(c)	2,356	8,292		10,648
6	Transportation		40	157		197
7	Contractual Payments					
8	Nurse Aide Competency Tests			400		400
9	TOTALS		$ 3,534	$ 13,837	$	$ 17,371
10	SUM OF line 9, col. 1 and 2	(e)	$ 17,371			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$ 9,235

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	7
2. From other facilities (f)	12
DROP-OUTS	
1. From this facility	4
2. From other facilities (f)	10
TOTAL TRAINED	33

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff			Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service		Cost	Units	Cost				
1	Licensed Occupational Therapist	39-8	hrs		$	1,205	$ 45,084	$	1,205	$ 45,084	1
2	Licensed Speech and Language Development Therapist	39-8	hrs			247	12,105		247	12,105	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39-8	hrs			1,968	65,225		1,968	65,225	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39-8	# of prescrpts					30,260		30,260	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify): Oxygen, Labs, Med Su	39-8						7,726		7,726	13
14	TOTAL				$	3,420	$ 122,414	$ 37,986	3,420	$ 160,400	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Facility Name & ID Number SUNRISE MANOR OF VIRDEN **#** 0025841 **Report Period Beginning:** 8/1/00 **Ending:** 7/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 7/31/01 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 130,516	$ 133,081	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	259,811	259,811	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,284	25,284	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 415,611	$ 418,176	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		5,000	13
14	Buildings, at Historical Cost		892,827	14
15	Leasehold Improvements, at Historical Cost	147,585	147,585	15
16	Equipment, at Historical Cost	204,706	353,206	16
17	Accumulated Depreciation (book methods)	(225,833)	(1,125,444)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 126,458	$ 273,174	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 542,069	$ 691,350	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 128,453	$ 128,453	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		88,165	29
30	Accrued Salaries Payable	28,137	28,137	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,943	2,943	31
32	Accrued Real Estate Taxes(Sch.IX-B)	19,459	19,459	32
33	Accrued Interest Payable		452	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	2,371	2,371	35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 181,363	$ 269,980	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 181,363	$ 269,980	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 360,706	$ 421,370	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 542,069	$ 691,350	48

***(See instructions.)**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 236,843	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 236,843	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	143,863	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(20,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 123,863	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 360,706	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,325,068	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,325,068	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	50,129	6
7	Oxygen	3,328	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 53,457	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	13,823	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 13,823	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,856	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,856	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending $1786, Admit Fee $1425, Old Checks $78	3,289	28
28a	W/A $62, RT Tax Refund $3207	3,269	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 6,558	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,400,762	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	447,272	31
32	Health Care	913,759	32
33	General Administration	554,654	33
	B. Capital Expense		
34	Ownership	287,011	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	54,203	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,256,899	40
41	**Income before Income Taxes (line 30 minus line 40)****	143,863	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 143,863	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,000	2,080	$ 41,588	$ 19.99	1
2	Assistant Director of Nursing					2
3	Registered Nurses	4,032	4,247	68,540	16.14	3
4	Licensed Practical Nurses	14,899	15,737	199,563	12.68	4
5	Nurse Aides & Orderlies	32,780	33,776	295,829	8.76	5
6	Nurse Aide Trainees	1,100	1,100	5,664	5.15	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,812	1,947	16,440	8.44	8
9	Activity Director	872	897	6,165	6.87	9
10	Activity Assistants	1,928	2,022	11,340	5.61	10
11	Social Service Workers	821	877	6,258	7.14	11
12	Dietician					12
13	Food Service Supervisor	2,326	2,431	21,088	8.67	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,437	9,533	57,415	6.02	15
16	Dishwashers					16
17	Maintenance Workers	3,630	3,738	25,458	6.81	17
18	Housekeepers	4,578	4,734	25,861	5.46	18
19	Laundry	3,638	3,782	24,801	6.56	19
20	Administrator	2,000	2,080	51,428	24.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,018	2,288	20,777	9.08	24
25	Vocational Instruction	563	605	10,648	17.60	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Utility Workers	4,671	4,703	25,431	5.41	33
34	TOTAL (lines 1 - 33)	93,105	96,577	$ 914,294 *	$ 9.47	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	192	$ 5,346	1-3	35
36	Medical Director	120	7,200	9-3	36
37	Medical Records Consultant	6	150	10-3	37
38	Nurse Consultant	120	3,377	10-3	38
39	Pharmacist Consultant	48	900	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	ADMINISTRATIVE CONSULTANT	344	7,956	17-3	47
48					48
49	TOTAL (lines 35 - 48)	830	$ 24,929		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	594	17,504	10-3	51
52	Nurse Aides	2,175	36,438	10-3	52
53	TOTAL (lines 50 - 52)	2,768	$ 53,942		53

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
PATRICIA BARNES	ADMINISTRATOR	0	$ 51,428
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 51,428

B. Administrative - Other

Description	Amount
ADMINISTRATIVE CONSULTANT	$ 7,956
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 7,956

C. Professional Services

Vendor/Payee	Type	Amount
NURSING HOME MANAGERS	MANAGEMENT FEE	$ 186,005
FELDMAN, WASSER, ET AL	LEGAL	35
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 186,040

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 47,369
Unemployment Compensation Insurance	8,335
FICA Taxes	68,908
Employee Health Insurance	
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE LIFE INSURANCE	1,957
EMPLOYEE CAFETERIA PLAN	20,531
HBV VACCINE	1,317
CHRISTMAS PARTY	350
GIFT CERTIFICATES	882
NHM ALLOCATION	9,922
TOTAL (agree to Schedule V, line 22, col.8)	$ 159,571

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
HBV VACCINE	22	$ 1,317
CHRISTMAS PARTY	22	350
GIFT CERTIFICATES	22	882
TOTAL		$ 2,549

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 400
Advertising: Employee Recruitment	6,925
Health Care Worker Background Check	
(Indicate # of checks performed 38)	456
YELLOW PAGES	176
PUBLIC RELATIONS	2,060
FIRE MARSHALL	100
NHM ALLOCATION	54
Less: Public Relations Expense	(2,060)
Non-allowable advertising	( )
Yellow page advertising	(176)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 7,935

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
MISC. TRAVEL REIMBURSEMENT	45
NHM ALLOCATION	1,555
TRANSFERRED TO LINE 17	(482)
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,118

**See instructions.

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	SPRINKLER MAINT.	11/88	$ 1,381	3 YR	$	$	$	$	$	$	$	$	$
2	PAINT & WALLPAPER	8/93	1,002	3 YR									
3	PAINT & WALLPAPER	8/94	3,809	3 YR									
4	PAINT & WALLPAPER	8/96-7/97	2,280	3 YR	760	760	380						
5	PAINT & WALLPAPER	8/97-7/98	2,415	3 YR	403	805	805	402					
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 10,887		$ 1,163	$ 1,565	$ 1,185	$ 402	$	$	$	$	$

Facility Name & ID Number SUNRISE MANOR OF VIRDEN # 0025841 Report Period Beginning: 8/1/00 Ending: 7/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **NO**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **NO** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YRS**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **474** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **54,203**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **YES** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **N/A** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

SCHEDULE V
PAGES 3 & 4
LINE 27 OTHER

RT TAX	$	2,371	
SALES TAX		2,732	
BAD DEBTS		30,078	
LINE 27 COLUMN 3	$	35,181	

COLUMN 5 RECLASSIFICATIONS

TRANSFER FROM:			LINE #
MEDICARE SUPPLIES	$	-882	10
LABS		-79	10
OXYGEN		-6,765	10
MEDICARE DRUGS		-30,260	10
PHYSICAL THERAPY		-65,225	10A
SPEECH THERAPY		-12,105	10A
OCCUPATIONAL THERAPY		-45,084	10A
TRANSFER TO: ANCILLARY	$	160,400	39

TRANSFER TO:			
NURSING CONSULTANT TRAVEL	$	488	10
ADMINISTRATIVE CONSULTANT TRAVEL		1,607	17
TRANSFER FROM: TRAVEL	$	-2,095	24

SCHEDULE XIII
PAGE 15
NURSE AIDE TRAINING

OTHER FACILITIES TRAINED

JACKSONVILLE CONVALESCENT CENTER, INC.
1517 W. WALNUT
JACKSONVILLE, IL 62650

MEADOW MANOR, INC.
800 MCADAM DRIVE
TAYLORVILLE, IL 62568

MENARD CONVALESCENT CENT ER, INC.
120 W. ANTLE
PETERSBURG, IL 62675

PAGE 2 QUESTION J

FACILITY WAS LEASED 10/01/80 FROM NON-RELATED PARTY
FACILITY WAS PURCHASED 7/23/85

PAGE 23 QUESTION 12

SALARY COSTS ALLOCATED TO DEPARTMENT WORKED
BASED UPON TIME CARDS

PAGE 13 SCHEDULE XI SECTION E
RECONCILIATION OF DEPRECIATION

LINE 83	$	53,020
NURSING HOME MANAGERS ALLOCATION		1,635
SCHEDULE V COLUMN 8 LINE 30	$	54,655

SCHEDULE XVII
PAGE 19 LINE 41

RECONCILIATION OF INCOME

LINE 41 NET INCOME	$	143,863
* ACCRUED MANAGEMENT FEE 7/00		-7,916
* ACCRUED MANAGEMENT FEE 7/01		23,790
INTEREST INCOME PASSED DIRECTLY TO STOCKHOLDERS		-1,856
TAXABLE INCOME	$	157,881

* RELATED PARTY ACCOUNTS PAYABLE NOT ALLOWED FOR TAX PURPOSES INCLUDED HERE FOR CONSISTENCY WITH PRIOR COST REPORTS AND TO CONFORM TO ACCRUAL ACCOUNTING METHODS

PAGE 6 SCHEDULE VII B LINE 2
NURSING HOME MANAGERS COSTS

CENTRAL OFFICE COST ALLOCATION
SUNRISE
2000

	AUG 00	SEPT	OCT	NOV	DEC	JAN 01	FEB	MARCH	APRIL	MAY	JUNE	JULY	2000 TOTAL	LINE #
SALARIES-ADMIN	$1,674	$1,673	$1,695	$1,761	$1,831	$2,439	$2,412	$2,703	$2,850	$2,844	$2,820	$2,802	$27,503	17
SALARIES-CLERI(	883	883	894	929	966	1,287	1,272	1,426	1,504	1,500	1,488	1,478	14,509	21
SALARIES-ACTIV	0	0	0	0	0	0	0	0	0	0	0	0	0	11
SALARIES-NURSE	0	0	0	0	0	194	191	215	226	226	224	222	1,498	10
ACCOUNTING	8	8	8	8	9	8	8	9	9	9	9	9	101	19
WORK COMP INS	21	21	21	22	23	25	25	27	29	29	29	28	300	22
SUPPLIES	32	32	33	34	35	97	95	107	113	113	112	111	913	21
TELEPHONE	82	82	83	86	90	59	58	65	69	68	68	67	877	21
EMPL BENEFITS	442	441	447	465	483	472	466	523	551	550	546	542	5,928	22
PAYROLL TAXES	238	238	241	251	261	319	315	353	372	372	369	366	3,694	
TRAVEL	187	187	190	197	205	76	75	84	89	89	88	88	1,555	24
IN SERVICE	4	4	4	4	4	4	4	4	4	4	4	4	46	23
MEDICAL CONSU	0	0	0	0	0	0	0	0	0	0	0	0	0	
MACHINE RENTA	0	0	0	0	0	16	15	17	18	18	18	18	121	6
OWNERS COMP	268	268	271	282	293	283	279	313	330	329	327	324	3,568	17
INS-PROP,LIAB,W	25	25	25	26	27	30	29	33	35	35	34	34	360	26
DEPRECIATION	121	121	123	127	133	131	129	145	153	152	151	150	1,635	30
RENT	268	268	272	282	294	298	294	330	348	347	344	342	3,688	34
MAINTENANCE	41	41	41	43	44	48	47	53	56	56	55	55	580	6
FEES & PUBLICA	4	4	4	4	4	4	4	5	5	5	5	5	54	20
ADVERTISING	0	0	0	0	0	0	0	0	0	0	0	0	0	20
	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	$4,298	$4,296	$4,351	$4,521	$4,702	$5,787	$5,721	$6,411	$6,762	$6,746	$6,690	$6,646	$66,930	
FIXED ASSETS													66,930	
EQUIP - PRIOR	7,265	7,262	7,355	7,642	7,948	10,883	10,759	12,057	12,716	12,687	12,582	12,499	10,138	
EQUIP - CURR	3,345	3,343	3,386	3,519	3,659	0	0	0	315	314	312	310	1,542	
EQUIP - FULLY DE	888	888	899	934	972	1,560	1,542	1,729	1,823	1,819	1,804	1,792	1,388	
BLDG - PRIOR	1,064	1,064	1,077	1,119	1,164	1,152	1,138	1,276	1,346	1,343	1,331	1,323	1,200	
BLDG - CURR	0	0	0	0	0	0	0	0	0	0	0	0	0	
BLDG - FULLY DE	0	0	0	0	0	0	0	0	0	0	0	0	0	

MONTHLY COST ALLOCATIONS USED ON PAGE 27

NURSING HOME MANAGERS
COST ALLOCATION
AUGUST 2000

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.10%	14.62%	18.85%	20.40%	12.20%	15.82%	100.00%
SALARIES-ADMIN	$1,915	$1,547	$1,994	$2,158	$1,291	$1,674	$10,578
SALARIES-CLERIC	1,010	816	1,052	1,138	681	883	5,581
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	0	0	0	0	0	0
ACCOUNTING	9	7	9	10	6	8	50
WORK COMP INS	24	19	25	27	16	21	132
SUPPLIES	37	30	38	42	25	32	204
TELEPHONE	94	76	98	106	63	82	518
EMPL BENEFITS	505	408	526	569	341	442	2,791
PAYROLL TAXES	272	220	284	307	184	238	1,505
TRAVEL	214	173	223	241	144	187	1,183
IN SERVICE	4	3	4	5	3	4	22
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OWNERS COMP	307	248	319	346	207	268	1,694
INS-PROP,LIAB,WC	29	23	30	32	19	25	158
DEPRECIATION	139	112	144	156	93	121	765
RENT	307	248	320	346	207	268	1,696
MAINTENANCE	46	38	48	52	31	41	257
FEES & PUBLIC	5	4	5	5	3	4	26
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$4,917	$3,972	$5,120	$5,540	$3,314	$4,298	$27,160
FIXED ASSETS							
EQUIP - PRIOR	8,311	6,715	8,655	9,364	5,602	7,265	45,912
EQUIP - CURR	3,826	3,091	3,985	4,311	2,579	3,345	21,138
EQUIP - FULLY DEP	1,016	821	1,058	1,145	685	888	5,614
BLDG - PRIOR	1,217	984	1,268	1,372	821	1,064	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
SEPTEMBER 2000

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.02%	14.91%	18.11%	19.77%	13.38%	15.82%	100.00%
SALARIES-ADMIN	$1,906	$1,577	$1,915	$2,092	$1,415	$1,673	$10,578
SALARIES-CLERIC	1,005	832	1,011	1,104	747	883	5,581
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	0	0	0	0	0	0
ACCOUNTING	9	7	9	10	7	8	50
WORK COMP INS	24	20	24	26	18	21	132
SUPPLIES	37	30	37	40	27	32	204
TELEPHONE	93	77	94	102	69	82	518
EMPL BENEFITS	503	416	505	552	373	441	2,791
PAYROLL TAXES	271	224	273	298	201	238	1,505
TRAVEL	213	176	214	234	158	187	1,183
IN SERVICE	4	3	4	4	3	4	22
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OWNERS COMP	305	253	307	335	227	268	1,694
INS-PROP,LIAB,WC	28	24	29	31	21	25	158
DEPRECIATION	138	114	139	151	102	121	765
RENT	306	253	307	335	227	268	1,696
MAINTENANCE	46	38	46	51	34	41	257
FEES & PUBLIC	5	4	5	5	3	4	26
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$4,893	$4,049	$4,918	$5,371	$3,633	$4,296	$27,160
FIXED ASSETS							
EQUIP - PRIOR	8,272	6,845	8,314	9,078	6,141	7,262	45,912
EQUIP - CURR	3,808	3,152	3,828	4,180	2,828	3,343	21,138
EQUIP - FULLY DEP	1,011	837	1,017	1,110	751	888	5,614
BLDG - PRIOR	1,212	1,003	1,218	1,330	900	1,064	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
OCTOBER 2000

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.14%	14.64%	18.12%	18.84%	14.24%	16.02%	100.00%
SALARIES-ADMIN	$1,919	$1,549	$1,916	$1,993	$1,507	$1,695	$10,578
SALARIES-CLERIC	1,012	817	1,011	1,052	795	894	5,581
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	0	0	0	0	0	0
ACCOUNTING	9	7	9	9	7	8	50
WORK COMP INS	24	19	24	25	19	21	132
SUPPLIES	37	30	37	38	29	33	204
TELEPHONE	94	76	94	98	74	83	518
EMPL BENEFITS	506	409	506	526	398	447	2,791
PAYROLL TAXES	273	220	273	284	214	241	1,505
TRAVEL	215	173	214	223	169	190	1,183
IN SERVICE	4	3	4	4	3	4	22
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OWNERS COMP	307	248	307	319	241	271	1,694
INS-PROP,LIAB,WC	29	23	29	30	23	25	158
DEPRECIATION	139	112	139	144	109	123	765
RENT	308	248	307	320	242	272	1,696
MAINTENANCE	47	38	46	48	37	41	257
FEES & PUBLIC	5	4	5	5	4	4	26
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$4,927	$3,976	$4,920	$5,117	$3,869	$4,351	$27,160
FIXED ASSETS							
EQUIP - PRIOR	8,328	6,721	8,317	8,651	6,540	7,355	45,912
EQUIP - CURR	3,834	3,094	3,829	3,983	3,011	3,386	21,138
EQUIP - FULLY DEP	1,018	822	1,017	1,058	800	899	5,614
BLDG - PRIOR	1,220	985	1,218	1,267	958	1,077	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
NOVEMBER 2000

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	19.02%	13.93%	18.20%	18.16%	14.04%	16.65%	100.00%
SALARIES-ADMIN	$2,012	$1,473	$1,925	$1,921	$1,486	$1,761	$10,578
SALARIES-CLERIC	1,062	777	1,016	1,013	784	929	5,581
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	0	0	0	0	0	0
ACCOUNTING	10	7	9	9	7	8	50
WORK COMP INS	25	18	24	24	19	22	132
SUPPLIES	39	28	37	37	29	34	204
TELEPHONE	98	72	94	94	73	86	518
EMPL BENEFITS	531	389	508	507	392	465	2,791
PAYROLL TAXES	286	210	274	273	211	251	1,505
TRAVEL	225	165	215	215	166	197	1,183
IN SERVICE	4	3	4	4	3	4	22
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OWNERS COMP	322	236	308	308	238	282	1,694
INS-PROP,LIAB,WC	30	22	29	29	22	26	158
DEPRECIATION	146	107	139	139	107	127	765
RENT	323	236	309	308	238	282	1,696
MAINTENANCE	49	36	47	47	36	43	257
FEES & PUBLIC	5	4	5	5	4	4	26
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$5,167	$3,783	$4,943	$4,932	$3,814	$4,521	$27,160
FIXED ASSETS							
EQUIP - PRIOR	8,734	6,394	8,356	8,337	6,448	7,642	45,912
EQUIP - CURR	4,021	2,944	3,847	3,838	2,968	3,519	21,138
EQUIP - FULLY DEP	1,068	782	1,022	1,019	788	934	5,614
BLDG - PRIOR	1,279	937	1,224	1,221	944	1,119	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
DECEMBER 2000

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.64%	13.64%	18.11%	18.77%	13.52%	17.31%	100.00%
SALARIES-ADMIN	$1,972	$1,443	$1,916	$1,986	$1,431	$1,831	$10,578
SALARIES-CLERIC	1,041	761	1,011	1,048	755	966	5,581
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	0	0	0	0	0	0	0
ACCOUNTING	9	7	9	9	7	9	50
WORK COMP INS	25	18	24	25	18	23	132
SUPPLIES	38	28	37	38	28	35	204
TELEPHONE	97	71	94	97	70	90	518
EMPL BENEFITS	520	381	505	524	377	483	2,791
PAYROLL TAXES	281	205	273	283	204	261	1,505
TRAVEL	221	161	214	222	160	205	1,183
IN SERVICE	4	3	4	4	3	4	22
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	(0)	(0)	(0)	(0)	(0)	(0)	(0)
OWNERS COMP	316	231	307	318	229	293	1,694
INS-PROP,LIAB,WC	29	22	29	30	21	27	158
DEPRECIATION	143	104	139	144	104	133	765
RENT	316	231	307	318	229	294	1,696
MAINTENANCE	48	35	46	48	35	44	257
FEES & PUBLIC	5	3	5	5	3	4	26
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$5,064	$3,704	$4,918	$5,099	$3,673	$4,702	$27,160
FIXED ASSETS							
EQUIP - PRIOR	8,560	6,261	8,314	8,620	6,209	7,948	45,912
EQUIP - CURR	3,941	2,883	3,828	3,969	2,859	3,659	21,138
EQUIP - FULLY DEP	1,047	766	1,017	1,054	759	972	5,614
BLDG - PRIOR	1,254	917	1,218	1,263	909	1,164	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JANUARY 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.81%	14.02%	17.64%	18.37%	14.04%	17.12%	100.00%
SALARIES-ADMIN	$2,679	$1,997	$2,512	$2,617	$2,001	$2,439	$14,245
SALARIES-CLERIC	1,413	1,054	1,325	1,381	1,055	1,287	$7,515
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	213	159	199	208	159	194	$1,131
ACCOUNTING	9	6	8	8	6	8	$45
WORK COMP INS	27	20	26	27	20	25	$145
SUPPLIES	106	79	99	104	79	97	$564
TELEPHONE	64	48	60	63	48	59	$343
EMPL BENEFITS	518	386	486	506	387	472	$2,756
PAYROLL TAXES	350	261	328	342	261	319	$1,861
TRAVEL	84	62	79	82	63	76	$445
IN SERVICE	4	3	4	4	3	4	$21
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	17	13	16	17	13	16	$91
OWNERS COMP	310	231	291	303	232	283	$1,650
INS-PROP,LIAB,WC	33	24	31	32	24	30	$174
DEPRECIATION	144	107	135	140	107	131	$763
RENT	327	244	307	319	244	298	$1,739
MAINTENANCE	53	39	49	51	39	48	$280
FEES & PUBLIC	5	4	4	5	4	4	$25
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$6,356	$4,738	$5,960	$6,208	$4,746	$5,787	$33,794
FIXED ASSETS							
EQUIP - PRIOR	11,953	8,910	11,208	11,675	8,925	10,883	63,553
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	1,714	1,277	1,607	1,674	1,280	1,560	9,111
BLDG - PRIOR	1,265	943	1,186	1,235	944	1,152	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
FEBRUARY 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.96%	14.17%	18.66%	17.39%	13.89%	16.93%	100.00%
SALARIES-ADMIN	$2,701	$2,019	$2,658	$2,477	$1,978	$2,412	$14,245
SALARIES-CLERIC	1,425	1,065	1,402	1,307	1,044	1,272	$7,515
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	214	160	211	197	157	191	$1,131
ACCOUNTING	9	6	8	8	6	8	$45
WORK COMP INS	27	21	27	25	20	25	$145
SUPPLIES	107	80	105	98	78	95	$564
TELEPHONE	65	49	64	60	48	58	$343
EMPL BENEFITS	522	391	514	479	383	466	$2,756
PAYROLL TAXES	353	264	347	324	258	315	$1,861
TRAVEL	84	63	83	77	62	75	$445
IN SERVICE	4	3	4	4	3	4	$21
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	17	13	17	16	13	15	$91
OWNERS COMP	313	234	308	287	229	279	$1,650
INS-PROP,LIAB,WC	33	25	32	30	24	29	$174
DEPRECIATION	145	108	142	133	106	129	$763
RENT	330	247	325	302	241	294	$1,739
MAINTENANCE	53	40	52	49	39	47	$280
FEES & PUBLIC	5	4	5	4	3	4	$25
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$6,407	$4,790	$6,307	$5,876	$4,693	$5,721	$33,794
FIXED ASSETS							
EQUIP - PRIOR	12,050	9,009	11,860	11,051	8,825	10,759	63,553
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	1,727	1,291	1,700	1,584	1,265	1,542	9,111
BLDG - PRIOR	1,275	953	1,255	1,169	934	1,138	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
MARCH 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.26%	13.28%	18.84%	17.34%	13.31%	18.97%	100.00%
SALARIES-ADMIN	$2,601	$1,892	$2,683	$2,471	$1,896	$2,703	$14,245
SALARIES-CLERIC	1,372	998	1,416	1,303	1,000	1,426	$7,515
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	206	150	213	196	151	215	$1,131
ACCOUNTING	8	6	9	8	6	9	$45
WORK COMP INS	26	19	27	25	19	27	$145
SUPPLIES	103	75	106	98	75	107	$564
TELEPHONE	63	46	65	59	46	65	$343
EMPL BENEFITS	503	366	519	478	367	523	$2,756
PAYROLL TAXES	340	247	351	323	248	353	$1,861
TRAVEL	81	59	84	77	59	84	$445
IN SERVICE	4	3	4	4	3	4	$21
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	17	12	17	16	12	17	$91
OWNERS COMP	301	219	311	286	220	313	$1,650
INS-PROP,LIAB,WC	32	23	33	30	23	33	$174
DEPRECIATION	139	101	144	132	102	145	$763
RENT	318	231	328	302	231	330	$1,739
MAINTENANCE	51	37	53	49	37	53	$280
FEES & PUBLIC	5	3	5	4	3	5	$25
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$6,170	$4,487	$6,365	$5,861	$4,498	$6,411	$33,794
FIXED ASSETS							
EQUIP - PRIOR	11,604	8,439	11,971	11,023	8,459	12,057	63,553
EQUIP - CURR	0	0	0	0	0	0	0
EQUIP - FULLY DEP	1,664	1,210	1,716	1,580	1,213	1,729	9,111
BLDG - PRIOR	1,228	893	1,267	1,166	895	1,276	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
APRIL 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	18.18%	13.05%	19.11%	16.72%	12.93%	20.01%	100.00%
SALARIES-ADMIN	$2,590	$1,859	$2,723	$2,381	$1,842	$2,850	$14,245
SALARIES-CLERIC	1,366	981	1,436	1,256	972	1,504	$7,515
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	206	148	216	189	146	226	$1,131
ACCOUNTING	8	6	9	8	6	9	$45
WORK COMP INS	26	19	28	24	19	29	$145
SUPPLIES	103	74	108	94	73	113	$564
TELEPHONE	62	45	66	57	44	69	$343
EMPL BENEFITS	501	360	527	461	356	551	$2,756
PAYROLL TAXES	338	243	356	311	241	372	$1,861
TRAVEL	81	58	85	74	58	89	$445
IN SERVICE	4	3	4	4	3	4	$21
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	17	12	17	15	12	18	$91
OWNERS COMP	300	215	315	276	213	330	$1,650
INS-PROP,LIAB,WC	32	23	33	29	23	35	$174
DEPRECIATION	139	100	146	128	99	153	$763
RENT	316	227	332	291	225	348	$1,739
MAINTENANCE	51	37	53	47	36	56	$280
FEES & PUBLIC	5	3	5	4	3	5	$25
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$6,144	$4,411	$6,460	$5,649	$4,369	$6,762	$33,794
FIXED ASSETS							
EQUIP - PRIOR	11,554	8,295	12,148	10,624	8,216	12,716	63,553
EQUIP - CURR	286	205	301	263	203	315	1,574
EQUIP - FULLY DEP	1,656	1,189	1,742	1,523	1,178	1,823	9,111
BLDG - PRIOR	1,223	878	1,285	1,124	869	1,346	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
MAY 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	17.71%	13.84%	19.27%	16.65%	12.57%	19.96%	100.00%
SALARIES-ADMIN	$2,523	$1,972	$2,745	$2,372	$1,790	$2,844	$14,245
SALARIES-CLERIC	1,331	1,040	1,448	1,251	944	1,500	$7,515
SALARIES-ACTIV	0	0	0	0	0	0	$0
SALARIES-NURSE	200	156	218	188	142	226	$1,131
ACCOUNTING	8	6	9	8	6	9	$45
WORK COMP INS	26	20	28	24	18	29	$145
SUPPLIES	100	78	109	94	71	113	$564
TELEPHONE	61	47	66	57	43	68	$343
EMPL BENEFITS	488	381	531	459	346	550	$2,756
PAYROLL TAXES	330	258	359	310	234	372	$1,861
TRAVEL	79	62	86	74	56	89	$445
IN SERVICE	4	3	4	4	3	4	$21
MEDICAL CONSULT	0	0	0	0	0	0	$0
MACHINE RENTAL	16	13	18	15	11	18	$91
OWNERS COMP	292	228	318	275	207	329	$1,650
INS-PROP,LIAB,WC	31	24	34	29	22	35	$174
DEPRECIATION	135	106	147	127	96	152	$763
RENT	308	241	335	290	219	347	$1,739
MAINTENANCE	50	39	54	47	35	56	$280
FEES & PUBLIC	4	3	5	4	3	5	$25
ADVERTISING	0	0	0	0	0	0	$0
	0	0	0	0	0	0	$0
TOTAL	$5,985	$4,677	$6,511	$5,628	$4,247	$6,746	$33,794
FIXED ASSETS							
EQUIP - PRIOR	11,256	8,796	12,244	10,584	7,986	12,687	63,553
EQUIP - CURR	279	218	303	262	198	314	1,574
EQUIP - FULLY DEP	1,614	1,261	1,755	1,517	1,145	1,819	9,111
BLDG - PRIOR	1,191	931	1,296	1,120	845	1,343	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

NURSING HOME MANAGERS
COST ALLOCATION
JUNE 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	17.54%	13.23%	19.40%	16.34%	13.70%	19.80%	100.00%
SALARIES-ADMIN	$2,498	$1,884	$2,763	$2,328	$1,952	$2,820	$14,245
SALARIES-CLERIC	1,318	994	1,458	1,228	1,030	1,488	7,515
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	198	150	219	185	155	224	1,131
ACCOUNTING	8	6	9	7	6	9	45
WORK COMP INS	25	19	28	24	20	29	145
SUPPLIES	99	75	109	92	77	112	564
TELEPHONE	60	45	66	56	47	68	343
EMPL BENEFITS	483	365	534	450	378	546	2,756
PAYROLL TAXES	326	246	361	304	255	369	1,861
TRAVEL	78	59	86	73	61	88	445
IN SERVICE	4	3	4	3	3	4	21
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	16	12	18	15	13	18	91
OWNERS COMP	289	218	320	270	226	327	1,650
INS-PROP,LIAB,WC	31	23	34	28	24	34	174
DEPRECIATION	134	101	148	125	105	151	763
RENT	305	230	337	284	238	344	1,739
MAINTENANCE	49	37	54	46	38	55	280
FEES & PUBLIC	4	3	5	4	3	5	25
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$5,926	$4,470	$6,554	$5,522	$4,631	$6,690	$33,794
FIXED ASSETS							
EQUIP - PRIOR	11,145	8,407	12,326	10,385	8,709	12,582	63,553
EQUIP - CURR	276	208	305	257	216	312	1,574
EQUIP - FULLY DEP	1,598	1,205	1,767	1,489	1,248	1,804	9,111
BLDG - PRIOR	1,179	890	1,304	1,099	922	1,331	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

COST ALLOCATION
JULY 2001

	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
ALLOC PERCENT	17.03%	12.91%	19.61%	17.07%	13.71%	19.67%	100.00%
SALARIES-ADMIN	$2,426	$1,839	$2,794	$2,432	$1,953	$2,802	$14,245
SALARIES-CLERIC	1,280	970	1,474	1,283	1,030	1,478	7,515
SALARIES-ACTIV	0	0	0	0	0	0	0
SALARIES-NURSE	193	146	222	193	155	222	1,131
ACCOUNTING	8	6	9	8	6	9	45
WORK COMP INS	25	19	28	25	20	28	145
SUPPLIES	96	73	111	96	77	111	564
TELEPHONE	58	44	67	59	47	67	343
EMPL BENEFITS	469	356	540	470	378	542	2,756
PAYROLL TAXES	317	240	365	318	255	366	1,861
TRAVEL	76	57	87	76	61	88	445
IN SERVICE	4	3	4	4	3	4	21
MEDICAL CONSULT	0	0	0	0	0	0	0
MACHINE RENTAL	16	12	18	16	13	18	91
OWNERS COMP	281	213	324	282	226	324	1,650
INS-PROP,LIAB,WC	30	22	34	30	24	34	174
DEPRECIATION	130	98	150	130	105	150	763
RENT	296	224	341	297	238	342	1,739
MAINTENANCE	48	36	55	48	38	55	280
FEES & PUBLIC	4	3	5	4	3	5	25
ADVERTISING	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
TOTAL	$5,756	$4,362	$6,627	$5,769	$4,634	$6,646	$33,794
FIXED ASSETS							
EQUIP - PRIOR	10,824	8,203	12,463	10,850	8,715	12,499	63,553
EQUIP - CURR	268	203	309	269	216	310	1,574
EQUIP - FULLY DEP	1,552	1,176	1,787	1,555	1,249	1,792	9,111
BLDG - PRIOR	1,145	868	1,319	1,148	922	1,323	6,725
BLDG - CURR	0	0	0	0	0	0	0
BLDG - FULLY DEP	0	0	0	0	0	0	0

SUNRISE MANOR OF VIRDEN # 0025841 8/1/00 TO 7/31/01 PAGE 29
ALLOCATION PERCENTAGES USED ON PAGE 28

OCCUPIED

DAYS 2000	D'ADR	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY	2,453	1,828	2,186	1,874	663	1,482	2,008	12,494
FEBRUAR	2,205	1,686	2,168	1,746	597	1,442	1,996	11,840
MARCH	2,383	1,773	2,434	1,904	604	1,569	2,285	12,952
APRIL	2,273	1,671	2,387	1,783	641	1,496	2,155	12,406
MAY	2,301	1,691	2,252	1,910	600	1,448	2,073	12,275
JUNE	2,211	1,730	2,175	1,793	603	1,426	1,906	11,844
JULY	2,317	1,823	2,396	1,846	652	1,459	1,889	12,382
AUGUST	2,249	1,817	2,342	1,861	673	1,516	1,966	12,424
SEPTEM	2,163	1,790	2,174	1,709	665	1,606	1,899	12,006
OCTOBER	2,249	1,815	2,246	1,709	627	1,766	1,986	12,398
NOVEMBE	2,288	1,675	2,189	1,590	594	1,689	2,002	12,027
DECEMBE	2,294	1,678	2,228	1,642	668	1,664	2,130	12,304
TOTAL	27,386	20,977	27,177	21,367	7,587	18,563	24,295	147,352
								147,352

OCCUPIED

DAYS 2001	D'ADR	HLTP	JVILLE	MEAD M	MMW	MENARD	SUNRISE	TOTAL
JANUARY	2,278	1,698	2,136	1,630	595	1,701	2,074	12,112
FEBRUAR	2,100	1,570	2,067	1,408	518	1,538	1,875	11,076
MARCH	2,277	1,656	2,349	1,605	558	1,660	2,366	12,471
APRIL	2,198	1,578	2,311	1,461	560	1,563	2,419	12,090
MAY	2,210	1,727	2,404	1,535	543	1,568	2,491	12,478
JUNE	2,141	1,615	2,368	1,691	304	1,673	2,417	12,209
JULY	2,114	1,602	2,434	2,119	0	1,702	2,441	12,412
AUGUST								0
SEPTEM								0
OCTOBER								0
NOVEMBER								0
DECEMBER								0
TOTAL	15,318	11,446	16,069	11,449	3,078	11,405	16,083	84,848
								84,848

ALLOCATION

PERCENTAGE 2000	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	19.63%	14.63%	17.50%	20.31%	11.86%	16.07%	100.00%
FEBRUARY	18.62%	14.24%	18.31%	19.79%	12.18%	16.86%	100.00%
MARCH	18.40%	13.69%	18.79%	19.36%	12.11%	17.64%	100.00%
APRIL	18.32%	13.47%	19.24%	19.54%	12.06%	17.37%	100.00%
MAY	18.75%	13.78%	18.35%	20.45%	11.80%	16.89%	100.00%
JUNE	18.67%	14.61%	18.36%	20.23%	12.04%	16.09%	100.00%
JULY	18.71%	14.72%	19.35%	20.17%	11.78%	15.26%	100.00%
AUGUST	18.10%	14.62%	18.85%	20.40%	12.20%	15.82%	100.00%
SEPTEMBER	18.02%	14.91%	18.11%	19.77%	13.38%	15.82%	100.00%
OCTOBER	18.14%	14.64%	18.12%	18.84%	14.24%	16.02%	100.00%
NOVEMBER	19.02%	13.93%	18.20%	18.16%	14.04%	16.65%	100.00%
DECEMBER	18.64%	13.64%	18.11%	18.77%	13.52%	17.31%	100.00%

ALLOCATION

PERCENTAGE 2001	D'ADR	HLTP	JVILLE	MEAD M	MENARD	SUNRISE	TOTAL
JANUARY	18.81%	14.02%	17.64%	18.37%	14.04%	17.12%	100.00%
FEBRUARY	18.96%	14.17%	18.66%	17.39%	13.89%	16.93%	100.00%
MARCH	18.26%	13.28%	18.84%	17.34%	13.31%	18.97%	100.00%
APRIL	18.18%	13.05%	19.11%	16.72%	12.93%	20.01%	100.00%
MAY	17.71%	13.84%	19.27%	16.65%	12.57%	19.96%	100.00%
JUNE	17.54%	13.23%	19.40%	16.34%	13.70%	19.80%	100.00%
JULY	17.03%	12.91%	19.61%	17.07%	13.71%	19.67%	100.00%